

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment) NOTICE OF AMENDMENT
of ARM 42.19.401, 42.19.402,)
42.19.406, 42.19.501,)
42.19.503, 42.19.1202,)
42.19.1211, 42.19.1212,)
42.19.1213, 42.19.1221,)
42.19.1222, 42.19.1223,)
42.19.1224, and 42.19.1240)
relating to the extended)
property tax assistance)
program and other property)
tax rules)

TO: All Concerned Persons

1. On January 15, 2004, the department published MAR Notice No. 42-2-726 regarding the proposed amendment of the above-stated rules relating to the extended property tax assistance program and other property tax rules at page 45 of the 2004 Montana Administrative Register, Issue No. 1.

2. No comments were received, but the department amends the rule with the following changes:

42.19.406 EXTENDED PROPERTY TAX ASSISTANCE PROGRAM

(1) through (6) remain as proposed.

(7) The completed application form must include:

(a) the applicant's social security number or federal identification number (FEIN); and

(b) copies of the applicant's ~~most recent~~ federal individual, ~~or state~~ PARTNERSHIP, ESTATES OR TRUSTS, OR corporate income tax return FOR THE TAX YEAR IMMEDIATELY PRECEDING THE YEAR OF THE APPLICATION. FOR EXAMPLE: COMPLETE COPIES (INCLUDING ALL SCHEDULES) OF THE APPROPRIATE 2003 TAX YEAR RETURN MUST ACCOMPANY A 2004 APPLICATION FOR THE EXTENDED PROPERTY TAX ASSISTANCE PROGRAM, WHICH IS DUE BY APRIL 15, 2004.

(8) through (14) remain as proposed.

AUTH: Sec. 15-1-201, MCA

IMP: Sec. 15-6-193, MCA

3. Therefore, the department amends ARM 42.19.406 with the changes listed above and amends ARM 42.19.401, 42.19.402, 42.19.501, 42.19.503,

42.19.1202, 42.19.1211, 42.19.1212, 42.19.1213, 42.19.1221, 42.19.1222, 42.19.1223, 42.19.1224, and 42.19.1240 as proposed.

4. An electronic copy of this Adoption Notice is available through the Department's site on the World Wide Web at <http://www.discoveringmontana.com/revenue>, under "for your reference;" "DOR administrative rules;" and "upcoming events and proposed rule changes." The Department strives to make the electronic copy of this Adoption Notice conform to the official version of the Notice, as printed in the Montana Administrative Register, but advises all concerned persons that in the event of a discrepancy between the official printed text of the Notice and the electronic version of the Notice, only the official printed text will be considered. In addition, although the Department strives to keep its website accessible at all times, concerned persons should be aware that the website may be unavailable during some periods, due to system maintenance or technical problems.

/s/ CLEO ANDERSON
CLEO ANDERSON
Rule Reviewer

/s/ LINDA M. FRANCIS
LINDA M. FRANCIS
Director of Revenue

Certified to the Secretary of State February 17, 2004